



**City of Seattle  
Office of City Auditor  
Memorandum**

**Date:** August 1, 2001  
**To:** Scott Haskins, Deputy Director, Resource Management Branch, Seattle Public Utilities  
**From:** Susan Cohen, City Auditor  
**Subject:** SPU Water Conservation incentive programs

Thank you for your June 8, 2001 memorandum regarding our work on the financial controls over Seattle Public Utilities's (SPU) Water Conservation Incentive program. We applaud SPU's commitment to designing and implementing programs with sound internal controls and appreciate that SPU looks to our office for assistance on these types of projects. SPU's commitment is prudent given the recent financial losses suffered by two California water conservation incentive programs due to fraud. As has been the case with other work we have conducted at SPU, during this project my staff enjoyed collaborative, synergistic working relations with SPU personnel.

Typically we end each audit project by summarizing its findings and recommendations in a formal audit report. However, because your memo so aptly describes our recommendations and SPU's actions, we believe it will suffice as the final audit documentation. We have also attached the two memos SPU issued on the procedures developed for the Washwise high efficiency clothes washing machine and Water Smart Technology rebate programs.

We look forward to future opportunities to work with your staff. If you have any questions, please feel free to contact me at (233-1093), or David Jones, the Deputy City Auditor and audit lead for internal control projects (233-1095), or Linneth Riley-Hall, the auditor-in-charge of this project (233-0088).

CC: The Honorable Paul Schell  
Councilmember Jan Drago  
Councilmember Margaret Pageler

Attachments

# Memorandum

**To:** Susan Cohen, City Auditor

**From:** Scott Haskins, Deputy Director  
Resource Management Branch

**Date:** June 8, 2001

**Re:** Management Responses to Auditor's Report on Water Conservation Financial Controls

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The following responses have been put together by the SPU Resource Conservation and Accounts Payable staff, to address recommendations made by the City Auditor's report of SPU's Resource Conservation water conservation financial incentive programs.

SPU is pleased to have initiated this audit of our conservation financial incentives programs. It is very important to independently determine that good financial controls are in place to govern conservation incentive and rebate payments originating from the utility. We requested City Auditor review of two of SPU's 1% Water Conservation financial incentive programs: WashWise high efficiency clothes washing machine rebates; and Water Smart Technology financial incentive participation agreements. These two programs are representative of the range of financial incentives programs we operate now and expect to operate in the future. The City Auditor's guidance has enabled us to improve our payment procedures for both these programs, and also improve our efficiency in delivering financial incentives services to our customers. This guidance is helping us to develop our next generation of conservation financial incentives programs.

I believe this entire audit process reflects a very positive and collaborative approach between our department and your office. While there are no indications of misuse of

public funds, the changes in internal control and oversight functions we have made as a result of your recommendations will help assure the integrity of our water conservation rebate programs. Thank you for your staff's assistance in reviewing our programs and procedures. We appreciate Linneth Riley-Hall's objectivity and willingness to work closely with our staff to help us understand our program control needs and help us shape effective responses.

## **WashWise Program**

### **Internal Controls**

#### ***Issue 1***

#### ***Auditor Recommendation 1***

*We strongly recommend the following*

*1. Segregation of duties.*

*Management immediately responded by separating functions.*

*(a) The person who approves the rebates does not have access to the blank checks and signature stamp, and*

*(b) The person having access to the blank checks does not have access to the signature stamps.*

#### **Management Response**

**a) As of November 1, 2000, the individual entering the rebates no longer has access to the signature stamp or check supply. In addition, the individual who enters the rebates into the computer must be a different person than the one who gives final approval to process the rebates.**

**b) As of January 31, 2001, the process for printing checks was moved to Accounts Payable. As of March 15, 2001, checks are mailed by the mailroom.**

### **Internal Controls**

#### ***Issue 1***

#### ***Auditor Recommendation 2***

*2. SPU Resource Conservation Management should draft written policies and procedures to ensure adequate internal controls are maintained in its Wash Wise program. Written policies and procedures should be made available to staff administering the rebate program. At a minimum, written policies and procedures detailing the process should include the following;*

*(a) Procedures to help ensure blank checks are not removed from City premises.*

*(b) The person verifying customer eligibility for rebates should not have access to the blank check supply or the authorized signature stamps.*

*(c) The person maintaining the check supply should not have access to the authorized signature stamp.*

- (d) A check register should be complete with checks written and deposits made. This should be provided to General Ledger to perform a bank reconciliation.*
- (e) Rebate checks should not be returned for mailing to the person authorizing the rebates.*

**Management Response**

**As of November 1, 2000, written WashWise rebate program procedures have been documented. The latest version of these procedures is attached. These procedures address each of the concerns from the audit.**

**Internal Controls**

**Issue 2**

**Auditor Recommendation**

*The person authorized to write checks from the SPU Resource Conservation rebate account should prepare the check register. A check register is a listing of all deposits and checks written and includes the payee name, date of check and check amount. A copy of the check register should be provided to the General Ledger unit, which prepares the bank reconciliation.*

*The check to replenish the rebate account should not be returned to the person who entered the check request in the accounting system.*

**Management Response**

**A check register has always been maintained. When Resource Conservation moved to an automated check writing system, at least one register was sent to Accounts Payable without a deposit properly indicated. As of November 1, 2000, all deposits are indicated on the check register. This register is currently printed by Accounts Payable, which writes the checks, with each batch of checks printed. As of March 15, 2001, Accounts Payable provides General Ledger with a check register for each batch of processed WashWise checks.**

**The check to replenish the rebate account is no longer returned to the person who entered the check request into the accounting system.**

**Internal Controls**

**Issue 3**

**Auditor Recommendation**

*SPU Accounts Payable should investigate alternative methods of transferring funds from one account to another account within the same financial institution, such as electronic transfer. Such action would be less time consuming and would eliminate the need to have*

*the deposit walked over to the bank when transferring money from one account to another within the same financial institution.*

**Management Response**

**As of February 15, 2001, Accounts Payable uses electronic transfer of funds to make fund transfers to the WashWise rebate account.**

**Internal Controls**

***Issue 4***

***Auditor Recommendation***

*SPU should develop a more effective method to identify and cancel duplicate checks.*

**Management Response**

**As of December 15, 2000, four duplicate reports are run, which search the entire database for duplicates of:**

- **First and last name**
- **Mailing address**
- **Installation address**
- **Purchase date, retail store, make, model, and price**

**Any matches to duplicate rebates for any or all of these reports are investigated for authenticity. Rebate requests still in question are investigated. Investigation may include phone calls to the customer and/or retailer. If necessary, an inspection of the installed machine is requested and performed.**

**Management Oversight**

***Issue 1***

***Auditor Recommendation***

*SPU Resource Conservation should track the number of applications received by date received. This information should be used to assist SPU management in planning how much money should be made available for the project. This would be especially beneficial when forecasting expenditures during a high volume promotion.*

**Management Response**

**As of March 15, 2001, each rebate form is date stamped with the date it is received by the SPU Resource Conservation section, and the number of rebates is counted. The daily counts are entered into a table on the**

**WashWise database. The daily rebate request count assists with identifying monthly and annual rebate trends.**

**Management Oversight**

***Issue 2***

***Auditor Recommendation***

*SPU Resource Conservation should track pending and denied requests using the Access database, including a reason why the file is pending or was denied. This information could be used by SPU management to make decisions about the program or the process.*

**Management Response**

**As of December 15, 2000, a table for pending rebates is located on the WashWise database. The pending letter table both tracks pending requests and allows for simple printing of a denied rebate request letter. The entry date allows for timely follow-up to these pending rebate applicants.**

**Management Oversight**

***Issue 3***

***Auditor Recommendation***

*We recommend that checks not be returned to the Program Assistant for mailing. We also recommend that only SPU Resource Management perform the review, because they are more familiar with the program to perform an adequate review of the approval and backup documentation.*

**Management Response**

**As of December 1, 2000, the checks are no longer returned to the Program Assistant for mailing. The review of the individual rebates is performed by the WashWise Program Manager. The Resource Conservation Section Manager reviews each Batch Summary Report of rebate requests before the batch is sent to Accounts Payable.**

**Management Oversight**

***Issue 4***

***Auditor Recommendations***

*Management should be provided with the necessary reports to measure the program performance relative to established goals and objectives.*

*We also recommend that the cost of outsourcing the administration of the WashWise program be investigated and compared to the cost of performing this function in house while maintaining adequate internal controls, efficiencies in administration and management reporting.*

**Management Response**

**As of December 15, 2000, a Monthly Management Report is provided to management to track pertinent information about the WashWise program, including monthly and annual rebate totals and financial outlays.**

**SPU Resource Conservation has completed an initial examination at the potential savings from outsourcing WashWise check processing. The current WashWise Program costs SPU less than \$12.50 in administrative costs for each rebate processed. The outsourced San Diego toilet program costs over \$25 for each rebate processed. This figure does not include direct rebate dollars and utility staff time to manage the firm processing the rebates. SPU will consider the option of outsourcing the processing of rebates for future incentive programs.**

**In March, we learned that the outsourced water conservation program in San Diego referenced in the audit has received media attention for discrepancies in the disbursement of funds. This fact emphasizes the need for significant management oversight and controls, whether rebate processing is done in-house or by an outside firm.**

**WashWise Bank Reconciliation**

**Auditor Recommendation**

*We recommend the following:*

- 1. Bank reconciliations should be performed in a timely manner. Failure to perform a timely reconciliation could lead to misappropriation of funds going undetected.*
- 2. Reconciliations should be signed and dated by the person preparing them. Signatures are required to provide evidence that the reconciliation was performed.*
- 3. Reconciliations should be reviewed and signed by management or a designee.*
- 4. Follow-up of outstanding checks should be performed or outstanding checks that have not been cashed in two years should be sent to the State as unclaimed property per R.C.W 63.29.*
- 5. Cancelled and voided checks should not be carried forward as outstanding checks.*
- 6. Negative ending balances in the account should be researched. An explanation of the negative balance should be required.*
- 7. The unit preparing the checks should create an automated check register.*

### **Management Response**

1. As of December 4, 2000, account reconciliation is current.
2. Effective October 16, 2000, an additional step was implemented to add the preparer's signature to the reconciliation.
3. Effective October 16, 2000, an additional step was implemented to add the supervisor's signature.
4. Summit check #4000319616 dated November 1, 2000, for the amount of \$1450.00 was issued to State of Washington to report unclaimed properties through October of 1998. Effective as of the October, 2000, bank reconciliation, a copy will be provided to the WashWise supervisor to follow up on outstanding checks issued.
5. Effective as of the January, 2000, bank reconciliation, voided, stop paid and cancelled checks are no longer carried forward as outstanding checks.
6. Negative balances found during the audit were found to be the result of processing checks before ensuring replenishment funds were placed in the WashWise checking account. The WashWise account is set up to always have enough funds in it to cover an entire batch of rebate checks. On occasion, in the past, too many check batches were processed before the fund transfers had actually cleared through the bank. Since January 1, 2001, no negative balances have occurred.
7. Effective after September 15, 2000 a software package was purchased to print checks and at the same time print an automated check register. This register is used to process bank reconciliations and also used to process replenishments of the WashWise account.

## **Water Smart Technology Program**

### **Internal Controls**

#### ***Issue 1***

#### ***Auditor Recommendation***

*Management should implement the following controls to ensure proper separation of duties:*

1. *The person who approves the project for reimbursement should not perform the final inspections.*
2. *The person approving the project for reimbursement should not approve the accounts payable request.*
3. *The reimbursement check should not be returned to the Program Manager for distribution to the project he/she approved.*
4. *Where applicable internal controls should be implemented to ensure adequate segregation of duties.*



**Management Response**

1. As of March 15, 2001, Staff other than the Water Smart Program Manager are now being assigned for final project inspections and sign off for final project approval. In accordance with department policy, all SPU water conservation financial incentive programs must be cost-effective (lower cost than new supply projects). In order to make the program cost effective, administrative costs for this program must be managed efficiently. Varied use of Resource Conservation staff for inspection verifications will meet the Auditor's expectations and SPU's. (See attached written procedures on payment process.)
2. As of March 15, 2001, all requests for payment are approved by the Resource Conservation Section Manager. However, the Resource Conservation Section Manager will not approve an Accounts Payable request without a written and signed recommendation from the project manager. (See attached written procedures on payment process.)
3. As of March 15, 2001, the Project Manager no longer has access to the checks. All checks are mailed directly to the customer by Accounts Payable staff. An on-line financial statement notification of payment, or a photocopy of the payment, is all that is available to the project manager. See attached written procedures on payment process for more details.
4. Our new written procedures on payment process address the segregation of duties for the rebate process.

**Internal Controls**

**Issue 2**

**Auditor Recommendation**

*Written procedures should be drafted for incentives that do not require a participation agreement or a final inspection. In addition, someone should approve the reimbursement request other than the person requesting the check from accounts payable.*

*Where applicable internal controls should be implemented to ensure adequate segregation of duties.*

**Management Response:**

**All payment approvals will be done by the Resource Conservation Section Program Manager (no exceptions). Resource Conservation Section Manager approvals shall not be made without a written, signed recommendation for payment from the project staff. (See attached written procedures on payment process.)**

**Internal Controls**

***Issue 3***

***Auditor Recommendation***

*SPU should implement controls to ensure that required documentation is placed in all files. A review should be performed prior to release of funds to ensure that all required documentation is in the file. Written procedures should distinguish between projects that require a contract/agreement, a site visit or a final inspection and ones that do not.*

**Management Response**

**As of April 20, 2001, each project file will contain a cover "process" checklist, with space for signatures at various steps, and/or a waiver of signature or step, in accordance with the adopted written procedures. The Conservation Program Manager shall not approve incentive payments for any project until the process checklist is completed.**

**Internal Controls**

***Issue 4***

***Auditor Recommendation***

*SPU should explore methods to verify that applicants have a valid business. For example:*

- *Contact the City's Revenue and Consumer Affairs department to set up a procedure to verify business licenses prior to payment. Similar arrangements could be made with other cities.*
- *Obtain a copy of the applicant's business license.*
- *Require the applicant to certify that s/he has a valid business license and levy a penalty if it is later determined that s/he does not have one.*

**Management Response**

**All private sector customers will be asked to provide a copy of their valid business license and tax ID as a condition of our participation agreement. No payments will be authorized until the project manager obtains and verifies a valid business license for the business.**

**Management Oversight**

***Auditor Recommendation***

*SPU Resource Conservation should perform an analytical review to determine if the reasons for the significant variances between 1999 and 2000 are reasonable.*

*SPU Management should be provided with reports that will assist them in managing the various resource conservation projects. Without a reporting mechanism in place, it is*

*difficult to track pertinent information and prepare a meaningful budget. Management should be provided with information appropriate to their responsibilities and authority.*

**Management Response**

**The reasons for the project variations from 1999 to 2000 were researched and are a result of normal timeframes expected for project construction and completion by customers. Payments are not received by the customer until project completion. Such variations can be expected in future years, and are outside the control of SPU.**

**By March 31<sup>st</sup> of each year, an annual report will be produced. This report will summarize projects from the previous calendar year. For each project, the report will detail the customer name, the date, the dollar amount funded, and the water savings estimated. Project status, per the check-off file sheet, shall be provided on projects in the pipeline as of the report date. Funding totals from the previous two years will be provided for reference.**

Cc: Tim Croll  
Nick Pealy  
Rich Gustav  
Veronica Baca  
Elaida Ambion  
Al Dietemann  
David Broustis

# Memorandum

**To:** 1% Program Managers  
**From:** Rich Gustav, Resource Conservation Manager  
**Date:** May 22, 2001  
**Re:** **Washwise Rebate Procedures**  
**Attention:** David Broustis, Resource Conservation  
Billie Fisher, Resource Conservation  
Al Dietemann, Resource Conservation  
Elaida Ambion, Accounts Payable  
Jim Sampson, Accounts Payable

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Below are the written procedures for the WashWise program. Please review each step, to familiarize yourself with the program. These steps are to be followed for all rebates processed.

## ***WashWise Rebate Processing Procedures***

### **Rebate Approval and Entry (Resource Conservation)**

- 1) WashWise Rebate requests are received in the mail on a daily basis.
- 2) Rebate requests received in the mail are opened, date stamped, and counted at the front desk.
- 3) The group of rebate requests from each day is placed on the Program Assistant's desk.
- 4) The total number of rebates received each day is entered by the Program Assistant into the WashWise database. The rebate requests are checked by the Program Assistant or Resource Conservation section staff for accurate information and the batch is placed in a "to be entered" folder. Rebate requests that are incomplete or invalid are entered into the Pending Request table in the WashWise database and mailed back to the individual requesting the rebate.

- 5) As time allows and/or when rebate forms representing a few days are collected, they are entered into the WashWise database by the Program Assistant. Each “batch” of forms consists of 100 rebate requests (or possibly more when rebate requests are backing up), grouped by date. When a batch has been entered, a different entry date is chosen for the next group of rebates entered into the database.

#### **Rebate Request Batch Review (Resource Conservation)**

- 1) The Batch Summary report is run by the Program Assistant. The Program Assistant checks this report for entry errors.
- 2) Data entry corrections are made in the WashWise database by the Program Assistant.
- 3) The final Batch Summary report and the rebate requests are printed and reviewed by the WashWise Program Manager.
- 4) A memo is prepared by the Program Assistant for the Section Manager. This memo details the number of rebates to be processed, dollar cost of these rebates, and requests that Accounts Payable replenish the WashWise checking account with funds to cover the rebate checks from the current batch.
- 5) After review of the batch rebate requests and Batch Summary by the Section Manager and the Program Manager, signature approval is provided to the Program Assistant to process the check batch.
- 6) The Program Assistant runs the ProcessChecks macro on the Access database.
- 7) This file is automatically saved on a shared network drive at: Network Neighborhood, Entire Network, NetWare Servers, Spu10, VOL2. This file is given the name of the current date, with a “.qif” extension.
- 8) A hard copy notification of the batch is delivered to Accounts Payable. This notification indicates the number of rebates, amount to be transferred, account number, the request for transferring money into the replenishment account, and the file name for the checks to be printed.

#### **Printing of Rebate Checks (Accounts Payable)**

- 1) The hard copy notification of the batch is received.
- 2) Accounts Payable imports the rebate batch file into Microsoft Money. The customer information is reviewed to ensure the import has occurred without error.
- 3) Before the checks are printed, the WashWise account needs to be replenished. The replenishment request and associated dollar figure is indicated on the batch notification from Resource Conservation. The replenishment is processed by Accounts Payable, as a wire transfer. Upon confirmation of the wire transfer, the transfer is indicated on the check register in Quicken.
- 4) Blank checks, which are kept by Accounts Payable, are loaded into the printer and the checks are printed. A check register is also printed, reflecting WashWise checks written, as well as deposits made to the account. A copy of the check register is sent to General Ledger and two copies are set aside for Resource Conservation.

- 5) An e-mail confirmation of the wire transfer is sent to the WashWise Program Manager and Program Assistant. This e-mail includes the number for the next check to be processed (for inclusion on the WashWise database).
- 6) The checks and two copies of the check register are picked up from Accounts Payable by the WashWise Program Manager. The Program Manager signature stamps the checks.
- 7) The bottom “stub” of the checks is removed from the checks. This stub is provided to the Resource Conservation front desk staff, who staple the stub to each rebate request and file them by name.
- 8) The checks are delivered to the mailroom, along with a copy of the check register. A second copy of the check register is provided to the WashWise Program Assistant for the files.

#### **Mailing Rebate Checks (Mailroom staff)**

- 1) The mailroom is provided with envelopes by the Program Assistant. These include the Resource Conservation return address. Resource Conservation also provides promotional inserts, as available, to be included with each check.
- 2) Each rebate check is folded and placed, with an insert, into an envelope.
- 3) After all the checks are placed in the envelopes, they are stamped and mailed. The mailing cost is billed to N530301.

#### **Reconciliation of the Account**

- 1) The WashWise Program Assistant sends a cc: of each Rebate Batch e-mail to General Ledger, notifying them of the dollar amount to be transferred into the replenishment account.
- 2) Accounts Payable sends General Ledger a copy of the check register after each Batch of rebate checks has been printed, as well as cc: confirmation of the date of replenishment.
- 3) Any stop payments are made by the WashWise Program Assistant. The WashWise Program Assistant notifies General Ledger of any stop payments.

#### ***Reporting***

A monthly Management report is provided by the Program Manager to the Resource Conservation Section Manager and to the 1% Water Conservation Program Coordinator.

#### ***Check Supply***

The check supply is maintained by Accounts Payable. Accounts Payable is responsible for ordering the check supply and ensuring an adequate number of checks are on-hand to process rebates. The check supply is not accessible to the Resource Conservation or mailroom staff. Blank checks are also not, under any condition, to leave City of Seattle facilities (Dexter Horton Building).

***Check Register***

The check register is printed by Accounts Payable, reflecting all deposits and withdrawals made to and from the account. A copy of the check register is provided to Resource Conservation, Mailroom staff, and General Ledger.

# Memorandum

**To:** 1% Program Managers  
**From:** Rich Gustav, Resource Conservation Manager  
**Date:** May 22, 2001  
**Re:** Watersmart Technology Rebate Procedures  
**Attention:** Philip Paschke, Resource Conservation  
Jenna Smith, Resource Conservation  
Hans van Dusen, Resource Conservation  
Al Dietemann, Resource Conservation  
Elaida Ambion, Accounts Payable  
Jim Sampson, Accounts Payable

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Below are the written incentive program procedures for the WaterSmart Technology program. These steps are to be followed for all incentive requests.

## **INCENTIVE PROCESSING PROCEDURES**

- 1. The customer application is received by the Water Smart Program Manager.**  
Upon receipt of an application, a file is opened for the project. A project checklist is attached to the project file.
- 2. The Application is reviewed for initial eligibility.** To be eligible, the business must be served by an eligible water utility. If found not eligible, a letter is sent by the Water Smart Program Manager to the applicant and the file is closed.
- 3. Site visit and approval letter.**

Standardized projects. Toilet, urinal, ice machine, and efficient washing machine incentives do not require a site visit unless the total project cost is over \$5,000. If



the project is over \$5,000, a site visit is performed to inspect the existing equipment. After the site visit (if necessary), an approval letter is sent to the customer. The approval letter is signed by the Water Smart Program Manager and includes relevant participation details, authorized incentive amount, estimated water and dollar savings, and conditions in order to qualify for receiving the incentive (sample attached).

Customized projects. A customized project is any project not falling into the standardized incentive category. All Customized projects require analysis to determine the levelized cost and incentive amount, plus estimated water and dollar savings. All customized projects also require a participation agreement. The participation agreement is prepared by the Water Smart Program Manager and submitted to the Resource Conservation Section Manager for signature if the incentive totals \$50,000 or less. Customized incentives over \$50,000 are signed by the Resource Management Deputy Director.

- 4. Project Completion/Site Inspection.** The Water Smart Program Manager is notified by the customer of project completion. All customized projects, as well as standardized projects over \$5,000, require a final site inspection.

All projects must receive either a pre-project site visit or final inspection, or both. Inspections are performed by Resource Conservation staff other than the Water Smart Program Manager. If the project is approved and the inspection has been completed and signed off, the Water Smart Program Manager will prepare payment authorization paperwork.

For all projects, a copy of a valid business license and tax ID is required for the incentive payment to be made.

- 5. Payment Requests.** If the project is approved, the Water Smart Program Manager will prepare payment authorization paperwork. All requests for payment must be signed by the Resource Conservation Section Manager. Payment requests are then delivered to Accounts Payable for processing. Under no condition will checks be returned to any staff in the Resource Conservation section. For customized incentives and rebates over \$5,000, a cover letter will be attached to the payment request. The cover letter is mailed with the incentive check to the customer by Accounts Payable staff.

If the Water Smart Program Manager would like a check to present to the customer at a recognition event or for hand delivery, a photocopy of the check can be requested from Accounts Payable, or a mock check can be made up for presentation.

- 6. Project Tracking.** All project tracking details are entered in the Water Smart Program Tracking database.

By March 31<sup>st</sup> of each year, an annual report will be produced. This report will summarize projects from the previous calendar year. For each project, the report will detail the customer name, the date, the dollar amount funded, and the water savings estimated. Project status, per the check-off file sheet, shall be provided on projects in the pipeline as of the report date. Funding totals from the previous two years will be provided for reference.

## ***Water Smart Technology Sample Payment Authorization Letter***

Ima Waterwaster – Business Inc.  
710 Second Ave.  
Seattle, WA 98109

Re: Water Smart Technology Toilet Rebate Authorization

Dear Ms. Waterwaster:

Your application has been received for participation in the Water Smart Technology (WST) Program. This letter authorizes Business Inc. to receive a financial incentive of \$60 per fixture for the installation of 58 pressure assisted 1.6 gallon per flush guestroom toilet fixtures. Payment of the financial incentive will be authorized only after installation and when the following conditions have been met:

1. Submit a copy of the purchase invoice for the full number of fixtures purchased and installed.
2. Provide a copy of your Seattle business license.
3. Call or e-mail the program manager for a site inspection @ 206 684-5883 or phil.paschke@ci.seattle.wa.us.

Once items 1 & 2 have been received (these items can also happen simultaneously), Seattle Public Utilities will schedule a physical inspection of the project prior to approving payment of the authorized rebate. Once an inspection is scheduled, every effort will be made to complete this within five working days of the call for inspection contact. Payment of an approved project will be completed within 20 working days of the final inspection.

Thank you for interest in water conservation and for participating in the WST Program.

Sincerely,

Philip E. Paschke, Water Smart Technology Program Manager

## ***Water Smart Technology Project Checklist***

Name of Facility: \_\_\_\_\_

Project Number: \_\_\_\_\_

<b>ACTION</b>	<b>DATE</b>	<b>INITIALS</b>	<b>COMMENTS</b>
Application Received & File Created			
Water Consumption Records			
Site Visit			
Project Approved			
Project Complete & Invoices Received			
Site Inspection			
Inspection Report Completed			
Request for Payment Sent to Accounts Payable			
Incentive Amount			
Check Request Processed, Copy Rec'd from A.P.			